

FORGE R. ARIYOSHI  
GOVERNOR



STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING  
AND GENERAL SERVICES

P. O. BOX 119  
HONOLULU, HAWAII 96810-0119

April 25, 1986

HIDEO MURAKAMI  
COMPTROLLER

MIKE N. TOKUNAGA  
DEPUTY COMPTROLLER

MEMORANDUM 1986-15

TO: Heads of Departments and Agencies  
ATTENTION: Fiscal Offices  
FROM: Hideo Murakami, Comptroller  
SUBJECT: Signature on Summary Warrant Voucher

This memorandum is to inform you of a change that will be effective July 1, 1986 with regard to the requirement for approval signatures on Summary Warrant Voucher (SWV) forms. For background, reference should be made to our MEMORANDUM 1985-37, dated December 13, 1985.

That earlier MEMORANDUM discussed the statutory requirement for approval in a SWV that the goods or services being paid for were satisfactorily received; also discussed was the possibility of removing that approval signature as a requirement on the SWV form, since the statutory requirement is that the approval be placed on each invoice. We requested response from all departments and agencies on the possibility of removing the approval signature as a requirement on the SWV form itself.

The responses that have been received were very helpful. Six responses agreed with the idea of removing the signature line for approval of satisfactory receipt (the first of the two approval lines at the bottom of the form). The remaining four responses favored retaining that signature line, at least for optional purposes internal to the department. There were no responses that felt the signature line for approval of satisfactory receipt should be retained as a statewide requirement.

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We have therefore decided, in line with the rationale covered in MEMORANDUM 1985-37 and in line with the responses received from departments and agencies, to eliminate the statewide requirement for a signature on the next-to-last line at the bottom of SWV forms, effective with vouchers covering transactions for the fiscal year beginning July 1, 1986. This next-to-last line will continue to be printed on the SWV form as it is now, with the same certification statement preceding it, for any internal departmental use that departments and agencies would like to continue on an optional basis. There will be no central monitoring, on a statewide basis, of whether or not a signature is put on that line.

We view this change as a relatively simple one not requiring further instruction of a formal nature. Revisions to the Accounting Manual are being planned to cover the change. If your department or agency does have questions on this matter, they may be addressed to this office, or staff contact may be made with our Pre-Audit Branch at 548-3094 or 548-7429.

  
HIDEO MURAKAMI  
Comptroller